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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: BEDELL, Daniel Wayne Atty Ref.: HSJ92003-0126US1

(60717.341701)

FOR (TITLE): ION MILL PROCESS WITH SACRIFICIAL MASK LAYER TO FABRICATE POLE TIP FOR PERPENDICULAR RECORDING

Filing Date: 09/30/2003 Examiner: TUGBANG, Anthony D.

Serial No: 10/676,728 Art Unit: 3729

Box Amendment P.O. Box 1450 Alexandria, VA 22313-1450

RESPONSE TO FINAL OFFICE ACTION

Dear Examiner Tugbang:

In response to the Final Office Action dated 12/26/2007, Applicant submits the following remarks and amendments, currently due on a statutory period for response expiring on 3/26/2008. This response is being filed electronically on February 25, 2008. It is thought that no extension of time is necessary, and is in addition within 2 months of the mailing date of the Office Action.

The Examiner has stated, on the Office Action Summary that Claims 1-14 are pending, Claims 11, 12 and 14 are withdrawn from consideration and Claims 1-10 and 13 are rejected. This response is organized as follows:

Remarks/Arguments begin on page 2 of this paper.